

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

|                          |   |                      |
|--------------------------|---|----------------------|
| In re:                   | § | Chapter 11           |
|                          | § |                      |
| W.R. Grace & Co., et al. | § | Case No. 01-01139    |
|                          | § |                      |
| Debtors                  | § | Jointly administered |

**TEXAS COMPTROLLER'S OBJECTION TO  
FIRST AMENDED JOINT PLAN OF REORGANIZATION**

The Texas Comptroller of Public Accounts (“Texas Comptroller”), appearing through the Texas Attorney General's Office, objects as follows to the First Amended Joint Plan of Reorganization (“Plan”) proposed by the Debtors, the Official Committee of Asbestos Personal Injury Claimants, the Asbestos PI Future Claimants’ Representative, and the Official Committee of Equity Security Holders.

1. The Texas Comptroller objects to Plan Art. 8.1 which attempts to enjoin all setoff rights, including those of tax authorities. The Plan should not alter tax authorities’ rights of setoff under applicable state laws. The Texas Comptroller has filed an administrative expense claim under 11 U.S.C. § 503(b) for post-petition franchise taxes in the amount of \$173,764.45, on which penalties and interest continue to accrue. The Texas Comptroller intends to assert its right of setoff under applicable Texas state law to recover the amount of its administrative expense claim by applying any post-petition refund claims held by the Debtors. An objection to such a provision as Art. 8.1 is sufficient to preserve such setoff rights. In re Alta + Cast, 2004 WL 4881 (Bankr. D. Del.).

WHEREFORE, unless the Plan defect discussed above is cured, the Texas Comptroller requests that confirmation of the Plan be denied and for such further relief to which it may be entitled.

Respectfully submitted,

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